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proposes to make, in effect, a new series of reports, devoted exclusively to this subject. The number of cases is already so considerable that several volumes will be required to bring the work down to date, after which a new volume is to be added as often as the further accumulation of cases demands. It is needless to remark on the many advantages of such a plan. The first two volumes are at hand, and bear evidence of much careful preparation. The cases are well arranged, the annotations numerous, and the index a model for all books of this class.

A. K. G.

**THE UNITED STATES INTERNAL REVENUE TAX SYSTEM,** embracing all Internal Revenue laws, now in force, as amended by the latest enactments. Edited by Charles Wesley Eldridge. Boston and New York: Houghton, Mifflin, & Co. 1895. 8vo. pp. vii, 722.

Mr. Eldridge's book is not a commentary. Its object is to present a reliable statement of the whole law of internal revenue taxation, as it exists to-day, with a digest of decisions and rulings, placed under the sections to which they relate. The book has been carefully prepared by one who had a hand in revising the internal revenue laws, and will doubtless be found a helpful guide to all who have occasion to explore the wilderness of the revised statutes on the subject. An improvement might be suggested in the facilities for reference and cross reference. "Compare with sec. 118, Act June 30, 1864, as amended, *infra*," and "see Appendix," are perhaps not as precise references as could be desired, where sec. 118 is in another chapter, and the Appendix occupies forty pages.

A. K. G.

**OLIVER'S PRECEDENTS AND FORMS OF PRACTICE.** Fifth edition. By Bordman Hall, LL.B. Boston: Little, Brown, & Co. 1895. 8vo. pp. xlviii, 773.

Although this treatise was originally published in 1842, it has managed to survive the various codes and practice acts, and to attain a high rank in the esteem of practitioners of the day, who find that the need of common forms and precedents has by no means disappeared. This useful work has generally succeeded in filling an important place, and the present edition promises to enhance its value in the future. A great deal of what was unnecessary or obsolete has been omitted, much has been rewritten, and convenient improvements have been made in the classification and indexing of the material. Many new precedents have been added, and States outside of New England have not been as entirely neglected as in the past. The scope of the work has, on the whole, been well recognized, and its objects carried out with creditable success.

D. A. E.

**HANDBOOK OF CRIMINAL PROCEDURE.** By William L. Clark. St. Paul: West Publishing Company. 1895. (Hornbook Series.) 8vo. pp. viii, 658.

This, the latest Hornbook, represents in a great degree the general nature of this useful little series. It is characterized by the same virtues, and to some extent by the same defects, that have been pointed out in previous reviews. It aims to afford to the student a rapid and comprehensive view of the subject of criminal procedure, and, on the whole, does